

99TH GENERAL ASSEMBLY State of Illinois 2015 and 2016 HB3183

by Rep. Frances Ann Hurley

SYNOPSIS AS INTRODUCED:

35 ILCS 5/507DDD new

Amends the Illinois Income Tax Act. Creates an income tax checkoff for contributions to the Special Olympics Illinois and Special Children's Charities Fund. Effective immediately.

LRB099 07806 HLH 27940 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Illinois Income Tax Act is amended by adding Section 507DDD as follows:
- 6 (35 ILCS 5/507DDD new)
- 7 Sec. 507DDD. Special Olympics Illinois and Special Children's Charities Fund checkoff. For taxable years ending on 8 9 or after December 31, 2016, the Department shall print, on its standard individual income tax form, a provision indicating 10 that, if the taxpayer wishes to contribute to the Special 11 12 Olympics Illinois and Special Children's Charities Fund, as authorized by this amendatory Act of the 99th General Assembly, 13 14 then he or she may do so by stating the amount of the contribution (not less than \$1) on the return and indicating 15 that the contribution will reduce the taxpayer's refund or 16 17 increase the amount of payment to accompany the return. The taxpayer's failure to remit any amount of the increased payment 18 19 reduces the contribution accordingly. This Section does not 20 apply to any amended return.
- 21 Section 99. Effective date. This Act takes effect upon 22 becoming law.